

## Maine Revised Statutes

### Title 36: TAXATION

#### Chapter 714: MAHOGANY QUAHOG TAX (HEADING: PL 1987, c. 513, §10 (new))

##### §4713. DEALER APPLICATION FOR MAHOGANY QUAHOG CERTIFICATE

Every dealer shall file an application with the State Tax Assessor on forms prescribed and furnished by the State Tax Assessor which shall contain the name under which such dealer is transacting business within the State, the place or places of business, the dealer's social security or tax identification number and names and addresses of the persons constituting a firm or partnership and, if a corporation, the corporate name and the names and addresses of its principal officers and agents within the State and the Federal Employer Identification Number. Upon receipt of this information, the State Tax Assessor shall issue a mahogany quahog certificate to the dealer. No dealer may conduct business until the certificate required by this section is furnished. The mahogany quahog certificate is not a license within the meaning of that term in the Maine Administrative Procedure Act, Title 5, chapter 375. [1987, c. 513, §10 (NEW).]

##### SECTION HISTORY

1987, c. 513, §10 (NEW).

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